What is claimed is:

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- 1. A method of manufacturing a magnetic recording medium comprising:
- a recording layer formation step of forming a recording

 5 layer onto a substantially flat base surface of a dummy, with
 the base surface side serving as a front surface;
 - a substrate attaching step of attaching a substrate onto a back surface side of the recording layer; and
 - a dummy removal step of removing the dummy.
- 2. The method of manufacturing a magnetic recording medium according to claim 1, wherein

the dummy is made of silicon material, and the dummy removal step involves dissolving and removing the dummy with an alkali solution.

- 3. The method of manufacturing a magnetic recording medium according to claim 1, further comprising a protective layer formation step of forming a protective layer for protecting a front surface of the recording layer onto the base surface of the dummy, before the recording layer formation step.
 - 4. The method of manufacturing a magnetic recording medium according to claim 2, further comprising a protective layer formation step of forming a protective layer for protecting a front surface of the recording layer onto the base surface of the dummy, before the recording layer

formation step.

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5. The method of manufacturing a magnetic recording medium according to claim 3, wherein

the protective layer is made of a diamond-like carbon material.

6. The method of manufacturing a magnetic recording medium according to claim 4, wherein

the protective layer is made of a diamond-like carbon material.

- 7. The method of manufacturing a magnetic recording medium according to claim 1, further comprising a soft magnetic layer formation step of forming a soft magnetic layer onto the back surface side of the recording layer, between the recording layer formation step and the substrate attaching step.
 - 8. The method of manufacturing a magnetic recording medium according to claim 2, further comprising a soft magnetic layer formation step of forming a soft magnetic layer onto the back surface side of the recording layer, between the recording layer formation step and the substrate attaching step.
 - 9. The method of manufacturing a magnetic recording medium according to claim 3, further comprising a soft magnetic layer formation step of forming a soft magnetic layer onto the back surface side of the recording layer, between the

recording layer formation step and the substrate attaching step.

- 10. The method of manufacturing a magnetic recording medium according to claim 5, further comprising a soft magnetic layer formation step of forming a soft magnetic layer onto the back surface side of the recording layer, between the recording layer formation step and the substrate attaching step.
- 11. The method of manufacturing a magnetic recording
 10 medium according to claim 7, further comprising:

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a recording layer dividing step of forming a groove in the recording layer to divide it into a number of fine recording elements between the recording layer formation step and the soft magnetic layer formation step, and

- a non-magnetic material filling step of filling a nonmagnetic material into at least a part of gaps between the recording elements between the recording layer dividing step and the soft magnetic layer formation step.
- 12. The method of manufacturing a magnetic recording
 20 medium according to claim 11, wherein

the non-magnetic material is a diamond-like carbon material.

- 13. A magnetic recording medium, comprising:
- a divided recording layer comprising a number of fine recording elements;

a soft magnetic layer formed to a back surface of the divided recording layer such that a portion thereof forms a protrusion protruding into a gap between the recording elements; and

a non-magnetic material filled into gaps between the recording elements so as to create a separation between the protrusion of the soft magnetic layer and the recording element.

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14. The magnetic recording medium according to claim 13,10 wherein

the non-magnetic material is formed from up to the back surface side of the divided recording layer, and a protective layer is formed to a front surface side of the divided recording layer, and each recording element is sealed inside the non-magnetic material and the protective layer.

- 15. A magnetic recording medium, comprising:
- a divided recording layer comprising a number of fine divided recording elements;
- a protective layer formed to a front surface of the 20 divided recording layer; and
 - a non-magnetic material formed in a gap between the recording elements and to a back surface side of the divided recording layer,

wherein each recording element is sealed inside the non-25 magnetic material and the protective layer. 16. The magnetic recording medium according to claim 13, wherein

the non-magnetic material and the protective layer are made of the same material.

5 17. The magnetic recording medium according to claim 14, wherein

the non-magnetic material and the protective layer are made of the same material.

18. The magnetic recording medium according to claim 15,10 wherein

the non-magnetic material and the protective layer are made of the same material.

- 19. The magnetic recording medium according to claim 16, wherein
- the non-magnetic material and the protective layer are made of a diamond-like carbon.
 - 20. The magnetic recording medium according to claim 17, wherein

the non-magnetic material and the protective layer are 20 made of a diamond-like carbon.